

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Community Schools of Frankfort (1170)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$73,260	\$74,614	\$117,966	n/a	61%	58%
	11100 Regular Programs; Elementary	\$3,593,129	\$4,337,393	\$4,387,079	\$5,216,810	45%	20%	19%
	11200 Regular Programs; Middle/Junior High	\$1,673,499	\$1,958,151	\$2,016,101	\$2,476,915	48%	26%	23%
	11300 Regular Programs; High School	\$1,894,705	\$2,101,509	\$2,139,743	\$2,846,239	50%	35%	33%
	11350 Regular Programs; High School; Academic Honors Diploma	\$28,800	\$0	\$0	\$0	-100%	n/a	n/a
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$12,771	\$18,055	\$28,185	n/a	121%	56%
	11450 Vocational Education; Consumer and Homemaking	\$94,451	\$39,410	\$73,323	\$94,742	0%	140%	29%
	11470 Vocational Education; Business Education	\$0	\$44,244	\$45,007	\$53,535	n/a	21%	19%
	11590 Other Vocational Education Programs	\$1,249	\$21,050	\$20,676	\$4,968	298%	-76%	-76%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$10,371	\$63,906	\$38,402	n/a	270%	-40%
	12100 2007 Account Code - Gifted and Talented	\$39,993	\$62,251	\$64,152	\$35,399	-11%	-43%	-45%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$74,707	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$195,364	\$352,072	\$378,268	\$416,557	113%	18%	10%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$167,335	\$268,226	\$325,047	\$394,366	136%	47%	21%
	12310 Physical Impairment; Orthopedic Impairment	\$15,944	\$121,320	\$110,818	\$37,408	135%	-69%	-66%
	12340 Physical Impairment; Hearing Impairment	\$21,630	\$55,700	\$41,539	\$48,776	126%	-12%	17%
	12350 Physical Impairment; Homebound	\$8,019	\$18,894	\$18,832	\$9,278	16%	-51%	-51%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$179,223	\$295,376	\$363,359	n/a	103%	23%
	12510 Culturally Different; Communication Disorders	\$115,348	\$190,090	\$205,658	\$123,328	7%	-35%	-40%
	12520 Culturally Different; Compensatory	\$0	\$397	\$12,072	\$59,084	n/a	> 500%	389%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$0	\$245,261	\$247,627	\$125,779	n/a	-49%	-49%
	12610 Learning Disability	\$289,182	\$429,720	\$440,932	\$796,622	175%	85%	81%
	12810 Special Education Preschool	\$95,350	\$174,608	\$185,568	\$283,743	198%	63%	53%
	12900 Other Special Programs	\$16,192	\$44,790	\$25,835	\$29,650	83%	-34%	15%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$41,814	\$84,982	\$93,797	\$133,821	220%	57%	43%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$22,745	\$169	\$147	\$0	-100%	-100%	-100%
	14100 Summer School Programs; Elementary	\$42,259	\$0	\$0	\$0	-100%	n/a	n/a
	14300 Summer School Programs; High School	\$36,871	\$32,466	\$9,592	\$84,412	129%	160%	> 500%
	16100 Remediation Testing	\$125,814	\$7,900	\$0	\$0	-100%	-100%	n/a
	16200 Preventive Remediation	\$0	\$286,094	\$284,034	\$273,829	n/a	-4%	-4%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$24,176	\$55,183	\$19,469	\$25,801	7%	-53%	33%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$91,649	\$48,425	\$88,808	\$105,116	15%	117%	18%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$98,858	\$164,039	\$185,454	\$194,759	97%	19%	5%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$645	\$7,676	\$41,437	n/a	> 500%	440%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$0	\$123,822	n/a	n/a	n/a
	22210 Library/Media Services; Service Area Direction	\$0	\$0	\$323	\$0	n/a	n/a	-100%
	22220 Library/Media Services; School Library	\$310,031	\$327,037	\$325,729	\$385,443	24%	18%	18%
	22230 Library/Media Services; Audiovisual	\$16,332	\$490	\$400	\$500	-97%	2%	25%
	22240 Library/Media Services; Educational Television	\$16,469	\$538	\$632	\$810	-95%	51%	28%
	24100 Office of The Principal	\$677,226	\$1,193,306	\$1,220,335	\$1,511,470	123%	27%	24%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$198,122	\$264,517	\$198,552	\$63,370	-68%	-76%	-68%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$3,366	\$340	\$0	\$0	-100%	-100%	n/a
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$50,000	\$0	\$0	n/a	-100%	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$148,302	\$659,785	\$801,302	\$463,343	212%	-30%	-42%
Student Academic Achievement Total		\$10,104,225	\$13,916,626	\$14,426,481	\$17,083,753	69%	23%	18%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$147	\$103	n/a	n/a	-30%
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$0	\$409	n/a	n/a	n/a
	21210 Guidance Services; Service Area Direction	\$0	\$0	\$0	\$1,000	n/a	n/a	n/a
	21220 Guidance Services; Counseling Services	\$350,499	\$403,607	\$424,008	\$496,805	42%	23%	17%
	21290 Guidance Services; Other Guidance Services	\$6,000	\$472	\$500	\$0	-100%	-100%	-100%
	21320 Health Services; Medical Services	\$0	\$3,398	\$1,088	\$3,444	n/a	1%	217%
	21330 Health Services; Dental Services	\$0	\$4,125	\$0	\$203	n/a	-95%	n/a
	21340 Health Services; Nurse Services	\$113,367	\$197,177	\$188,974	\$215,489	90%	9%	14%
	21390 Health Services; Other Health Services	\$6,638	\$0	\$214	\$0	-100%	n/a	-100%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	21420 Psychological Testing	\$0	\$134,631	\$124,415	\$221,805	n/a	65%	78%
	21430 Psychological Counseling	\$0	\$4,000	\$0	\$10,710	n/a	168%	n/a
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$0	\$53,176	n/a	n/a	n/a
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$0	\$38,562	n/a	n/a	n/a
	21810 Special Education Administration; Service Area Direction	\$27,307	\$60,189	\$45,985	\$22,002	-19%	-63%	-52%
	22110 Improvement of Instruction; Service Area Direction	\$10,316	\$15,124	\$27,395	\$4,938	-52%	-67%	-82%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$14,221	\$2,364	\$3,100	\$1,088	-92%	-54%	-65%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$210,183	\$299,656	\$636,605	n/a	203%	112%
	23110 Board of Education; Service Area Direction	\$0	\$18,291	\$7,233	\$48,962	n/a	168%	> 500%
	23120 Board of Education; Service Area Assistants	\$35,225	\$64,167	\$62,815	\$40,286	14%	-37%	-36%
	23210 Executive Administration; Office of The Superintendent	\$142,247	\$329,555	\$320,726	\$342,330	141%	4%	7%
	23220 Executive Administration; Community Relations	\$0	\$50	\$0	\$0	n/a	-100%	n/a
	23290 Executive Administration; Other Executive Administration Services	\$29,120	\$21,081	\$22,003	\$36,962	27%	75%	68%
	24900 Other Support Services, School Administration	\$17,588	\$1,288	\$4,452	\$2,780	-84%	116%	-38%
	25750 Personnel Services; Health Services	\$614	\$1,121	\$585	\$346	-44%	-69%	-41%
Student Instructional Support Total		\$753,143	\$1,470,820	\$1,533,295	\$2,178,003	189%	48%	42%
Overhead and Operational								
	23160 Board of Education; Promotion Expenses	\$2,471	\$2,275	\$2,285	\$2,699	9%	19%	18%
	25110 Fiscal Services; Office of The Business Manager	\$42,079	\$93,397	\$92,728	\$102,973	145%	10%	11%
	25120 Fiscal Services; Service Area Direction	\$0	\$0	\$0	\$1,000	n/a	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$122,234	\$213,853	\$231,176	\$230,978	89%	8%	0%
	25191 Other Fiscal Services; Refund of Revenue	\$230	\$354	\$632	\$642	179%	81%	2%
	25192 Other Fiscal Services; Petty Cash	\$0	\$250	\$1,600	\$1,250	n/a	400%	-22%
	25193 Other Fiscal Services; Printed Forms	\$2,847	\$3,468	\$5,171	\$6,747	137%	95%	30%
	25199 Other Fiscal Services; Other	\$300	\$0	\$0	\$0	-100%	n/a	n/a
	25400 Planning, Research, Development and Evaluation	\$6,461	\$3,285	\$3,985	\$1,698	-74%	-48%	-57%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$165,283	n/a	n/a	n/a
	25950 Other Assessments	\$3,446	\$0	\$0	\$0	-100%	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$2,083	\$0	\$0	\$0	-100%	n/a	n/a
	26100 2007 Account Code - Support Services, Direction of Central Support Services	\$4,776	\$0	\$0	\$0	-100%	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,429,324	\$2,173,489	\$2,110,744	\$2,607,864	82%	20%	24%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$19,375	\$1,246	\$1,537	\$49	-100%	-96%	-97%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$187,494	\$176,323	\$152,069	\$175,868	-6%	0%	16%
	26499 2007 Account Code - Other	\$0	\$26,276	\$34,150	\$1,800	n/a	-93%	-95%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$10,693	\$75,285	\$11,158	\$32,908	208%	-56%	195%
	26700 Operation and Maintenance of Plant Services; Insurance	\$59,174	\$132,018	\$94,047	\$99,618	68%	-25%	6%
	27010 Student Transportation; Service Area Direction	\$49,211	\$30,891	\$32,811	\$35,526	-28%	15%	8%
	27100 Student Transportation; Vehicle Operation	\$242,135	\$370,630	\$385,498	\$403,559	67%	9%	5%
	27200 Student Transportation; Monitoring Services	\$9,672	\$7,884	\$5,928	\$7,854	-19%	0%	32%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$123,268	\$236,288	\$219,606	\$260,396	111%	10%	19%
	27400 Student Transportation; Purchase of School Buses	\$0	\$177,752	\$95,667	\$81,821	n/a	-54%	-14%
	27500 Student Transportation; Insurance on Buses	\$17,515	\$0	\$0	\$0	-100%	n/a	n/a
	27900 Student Transportation; Other Student Transportation Services	\$21,911	\$0	\$0	\$0	-100%	n/a	n/a
	27910 Student Transportation; Bus Driver Training	\$0	\$1,407	\$874	\$1,065	n/a	-24%	22%
	31100 Food Services Operations; Service Area Direction	\$29,991	\$52,951	\$55,653	\$74,129	147%	40%	33%
	31200 Food Services Operations; Food Preparation and Dispensing	\$817,965	\$998,544	\$1,000,133	\$1,134,700	39%	14%	13%
	31900 Other Food Services	\$20,358	\$25,828	\$31,516	\$23,656	16%	-8%	-25%
	33100 Community Service Operations; Direction of Community Services	\$500	\$10,522	\$14,619	\$10,614	> 500%	1%	-27%
	33200 Community Recreation	\$6,583	\$32	\$663	\$549	-92%	> 500%	-17%
	33400 Athletic Coaches	\$154,294	\$282,601	\$286,422	\$319,647	107%	13%	12%
	33910 High School Band Uniforms	\$13,000	\$2,096	\$5,068	\$3,085	-76%	47%	-39%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$4,520	\$7,200	\$7,600	\$15,714	248%	118%	107%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$1,132	\$0	\$0	\$0	-100%	n/a	n/a
Overhead and Operational Total		\$3,405,042	\$5,106,147	\$4,883,341	\$5,803,691	70%	14%	19%
Nonoperational								

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$115,520	\$1,442,274	\$505,228	\$677,186	486%	-53%	34%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$382,926	\$19,253	\$0	n/a	-100%	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$10,828	\$4,673	\$3,824	\$3,433	-68%	-27%	-10%
	45100 Building Acquisition, Construction and Improvements	\$39,653	\$621,265	\$466,395	\$1,141,811	> 500%	84%	145%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$122,389	\$122,389	\$122,389	n/a	0%	0%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$136,720	\$455,811	\$659,271	\$807,779	491%	77%	23%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$71,412	\$14,260	\$3,900	\$28,971	-59%	103%	> 500%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$730,000	\$763,846	\$801,065	n/a	10%	5%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$458,123	\$1,280,469	\$2,099,849	n/a	358%	64%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$930,211	\$0	\$0	\$0	-100%	n/a	n/a
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$61,359	\$0	\$0	n/a	-100%	n/a
	54100 2007 Account Code - Veterans' Memorial Fund	\$14,235	\$12,101	\$7,659	\$0	-100%	-100%	-100%
	54200 2007 Account Code - Common School Fund	\$1,414,604	\$874,302	\$761,101	\$333,563	-76%	-62%	-56%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$290,925	n/a	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$25,811	\$0	\$0	\$0	-100%	n/a	n/a
Nonoperational Total		\$2,758,994	\$5,179,484	\$4,593,335	\$6,306,971	129%	22%	37%
prorated								
	26491 2007 Account Code - PERF	\$134,551	\$143,084	\$155,409	\$81,502	-39%	-43%	-48%
	26492 2007 Account Code - Social Security	\$844,525	\$1,107,636	\$1,148,490	\$602,498	-29%	-46%	-48%
	26493 2007 Account Code - Workmen's Compensation	\$47,926	\$72,774	\$72,772	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$786,670	\$1,448,722	\$1,575,481	\$707,074	-10%	-51%	-55%
	26496 2007 Account Code - Unemployment Compensation	\$5,508	\$8,673	\$12,167	\$4,854	-12%	-44%	-60%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$97,872	\$301,775	\$276,347	\$15,623	-84%	-95%	-94%
prorated Total		\$1,917,053	\$3,082,665	\$3,240,666	\$1,411,551	-26%	-54%	-56%
Not Categorized								
	59000 2007 Account Code - Debt Services; Other Debt Services Obligations	\$51,468	\$0	\$0	\$0	-100%	n/a	n/a
Not Categorized Total		\$51,468	\$0	\$0	\$0	-100%	n/a	n/a

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$11,657,613	\$16,343,015	\$16,979,736	\$18,191,749	56%	11%	7%	61.4%	56.8%	59.2%	55.5%
Student Instructional Support	\$864,553	\$1,686,955	\$1,750,192	\$2,281,925	164%	35%	30%	4.6%	5.9%	6.1%	7.0%
Overhead and Operational	\$3,657,297	\$5,546,289	\$5,353,854	\$6,003,325	64%	8%	12%	19.3%	19.3%	18.7%	18.3%
Nonoperational	\$2,758,994	\$5,179,484	\$4,593,335	\$6,306,971	129%	22%	37%	14.5%	18.0%	16.0%	19.2%
Not Categorized	\$51,468	\$0	\$0	\$0	-100%	n/a	n/a				
Grand Total	\$18,989,925	\$28,755,742	\$28,677,118	\$32,783,970	73%	14%	14%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	65.9%	62.7%	65.3%	62.5%